

TITLE 65

SERVICE MEMBERS -- VETERANS -- SPOUSES AND DEPENDENTS

CHAPTER 1

SERVICE MEN'S MEMORIALS

65-101. COUNTY MEMORIAL COMMISSION -- CREATION AND POWERS -- APPROPRIATION. There is hereby created a county commission to consist of the commander, commanders or designee of local veteran service organizations and county commissioners in each county in the state of Idaho, said commission to receive no compensation for their services. The commission shall determine the kind, character, design and style of memorial to be erected in any county in the state of Idaho to the memory of deceased service men and women who lost their lives in any war or conflict. Said commission to have full power and authority to determine the kind, character, design and style of said memorial on behalf of the citizens of this state.

[(65-101) 1919, ch. 67, sec. 1, p. 242; am. 1921, ch. 219, sec. 1, p. 489; I.C.A., sec. 63-101; am. 2009, ch. 277, sec. 1, p. 840.]

65-102. STATE AND LOCAL APPROPRIATIONS -- STATE AID -- CHARACTER OF MEMORIAL -- CONDITIONS PRECEDENT TO STATE AID. Each county or any association therein in the state of Idaho shall be entitled to receive from the state of Idaho, for the erection of such memorial, the sum of one thousand dollars (\$1,000) whenever the county commissioners of said county or any association therein shall appropriate at least one thousand dollars (\$1,000) to be used with the money granted by the state of Idaho for the erection of said memorial. Each memorial erected with the state aid hereinbefore provided for shall be of the character, design, and style decided upon by the said commission. And in addition to the appropriation of at least one thousand dollars (\$1,000) to be made by each county or any association therein desiring to receive the sum of one thousand dollars (\$1,000) from the state of Idaho, the said county commissioners of said county or any association therein must provide a suitable location for the erection of said memorial, and also submit to the state controller the plans and specifications of its proposed memorial giving full details, and no portion of the sum hereby appropriated shall be paid to any county or any association therein until the county or said association shall certify to the state controller that at least one thousand dollars (\$1,000) has been appropriated and is available for the erection of said memorial and that a suitable site has been provided, and said plans and specifications have been approved by the said commission.

[(65-102) 1919, ch. 67, sec. 2, p. 242; am. 1921, ch. 219, sec. 2, p. 489; I.C.A., sec. 63-102; am. 1994, ch. 180, sec. 159, p. 524.]

65-103. SPECIAL TAX FOR UPKEEP OF MEMORIALS. The board of county commissioners of each county within the state of Idaho is hereby authorized and empowered to levy annually a special tax not to exceed one hundredth percent (.01%) of the market value for assessment purposes on all the taxable property in the county for the purpose of creating a fund to be used in the maintenance, upkeep and repair, or in assisting in the maintenance, upkeep and repair of service men's memorials now constructed or hereafter to be constructed within the county by the county or any association therein under the provisions of sections [65-101](#) and [65-102](#), Idaho Code, or of any such memo-

rial owned by the county: provided, the provisions of this section, and the benefits thereof, shall apply likewise to the repair and maintenance of service men's memorials now constructed or hereafter to be constructed where no state and/or county moneys were employed in the building of such memorial.

[(65-103) 1927, ch. 40, sec. 1, p. 54; am. 1931, ch. 86, sec. 1, p. 145; I.C.A., sec. 63-103; am. 1995, ch. 82, sec. 30, p. 237.]

65-104. SPECIAL TAX FOR CONSTRUCTION OF MEMORIALS. The board of county commissioners of each county within the state of Idaho is hereby authorized and empowered to levy annually a special tax not to exceed five thousandths percent (.005%) of the market value for assessment purposes on all the taxable property in the county for the purpose of creating a fund to be used in paying not to exceed one-third (1/3) of the cost of construction of service men's memorials now constructed or hereafter to be constructed within the county.

[(65-104) 1931, ch. 170, sec. 1, p. 284; I.C.A., sec. 63-104; am. 1995, ch. 82, sec. 31, p. 238.]

65-105. PERMANENT APPROPRIATION DISCONTINUED. The appropriation heretofore made by sections [65-101](#) and [65-102](#) [, Idaho Code,] for soldiers' memorials is hereby discontinued and the unexpended balance of said appropriation shall revert to the general fund.

[65-105, added 1950 (E.S.), ch. 5, sec. 1, p. 15.]

65-106. APPROPRIATION -- APPLICATION TO LEGISLATURE. Any county which has not availed itself of the appropriation heretofore made for the purpose of creating soldiers' memorials under the provisions of [chapter 1, title 65](#), Idaho Code, and which may desire to construct such memorial, shall apply to the legislature for an appropriation for such purpose.

[65-106, added 1950 (E.S.), ch. 5, sec. 2, p. 15.]

65-107. VETERANS CEMETERY MAINTENANCE FUND. (1) There is hereby created in the state treasury a fund to be known as the "veterans cemetery maintenance fund" to which shall be deposited the revenues derived from the program fees for special veterans motor vehicle license plates as provided in section [49-418](#), Idaho Code, gifts, grants, contributions and bequests to the fund, revenues derived from the sale of state commemorative silver medallions as authorized in section [67-1223](#), Idaho Code, and any other moneys as may be provided by law. Interest earned on idle moneys in the veterans cemetery maintenance fund shall be paid to such fund.

(2) Moneys in the fund shall be used exclusively for the purposes of operating, maintaining and acquiring services and personal property for a state veterans cemetery, and moneys shall be continuously appropriated for such purposes.

[65-107, added 2000, ch. 464, sec. 2, p. 1438; am. 2001, ch. 199, sec. 1, p. 678; am. 2002, ch. 49, sec. 1, p. 111; am. 2003, ch. 42, sec. 1, p. 163; am. 2003, ch. 369, sec. 3, p. 981; am. 2005, ch. 337, sec. 1, p. 1054.]

65-108. IDAHO STATE VETERANS CEMETERIES. The operation, management and control, maintenance and improvement of the lands and property belonging to the state of Idaho or acquired by the state of Idaho for a state veterans cemetery is hereby vested in the division of veterans services. Title to real property belonging to the state of Idaho for a veterans cemetery shall be vested in the state board of land commissioners. The state board of land commissioners may purchase, receive by donation or in any manner acquire real property on behalf of the state of Idaho for a veterans cemetery, within the limit of funds available therefor. A state veterans cemetery shall not be subject to local land use planning ordinances established pursuant to [chapter 65, title 67](#), Idaho Code.

[65-108, added 2002, ch. 49, sec. 2, p. 111; am. 2018, ch. 66, sec. 2, p. 157.]